

IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF MONTANA  
BUTTE DIVISION

United States of America,	)	
	)	Case 2:23-cv-00020-BMM
Plaintiff,	)	
	)	
vs.	)	STIPULATION &
	)	ORDER Re:
Christopher F. Wardle <i>et al.</i> ,	)	DEFENDANT
	)	GALLATIN COUNTY'S
Defendants.	)	INVOLVEMENT
	)	

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The Plaintiff United States of America and Defendant Treasurer of Gallatin County, Montana (“Gallatin County”), stipulate and agree that an order may be entered as follows:

1. The Plaintiff United States brought this action to enforce its federal tax liens through a judicial sale of the real property located at 365 Coffee Creek Road, Bozeman, Montana (the “Property”).

2. Defendant Gallatin County was joined as a party to this action (a) because it has, or may claim during the pendency of this action, a lien on the Property arising from the nonpayment of property taxes and (b) to ensure that the Property is not conveyed or sold under some other judicial or nonjudicial procedure during the pendency of this action.

3. In the event the Plaintiff United States prevails in this action and the Court orders that the federal tax liens shall be enforced through a judicial sale of the Property, then the United States agrees that it will provide the Defendant Gallatin County with advance notice of any such sale and will request that the Court order the sale proceeds to be distributed first to pay the costs of the sale, including any expenses incurred to secure and maintain the Property, and next to satisfy any real property taxes and/or special assessments due and owing with regard to the Property that are entitled to priority over the federal tax liens pursuant to 26 U.S.C. § 6323(b)(6), with the remainder of the sale proceeds to be distributed to the other parties to this action in accordance with their lawful priorities.

4. The parties jointly request that the Gallatin County not be required to participate actively in this action and that it be excused from any future hearings and conferences unless specifically required to attend by the Court.

5. The Defendant Gallatin County shall not convey or otherwise transfer any interest in the Property, or cause the Property to be sold under some other judicial or nonjudicial procedures, while this

action is pending and, if the Court orders that the federal tax liens shall be enforced through a judicial sale of the Property, until the Property is sold pursuant to the Court's order; any and all purchasers, grantees, or other transferees of Gallatin County shall be bound by this stipulation and any judgment entered in this action.

6. Notwithstanding paragraph 5, above, the parties agree that the Defendant Gallatin County shall remain a party to this action and subject to discovery obligations, including the obligation to respond to any properly served discovery requests that are propounded by the United States or by any other parties to this action, but it shall be excused from the requirement to make initial disclosures under Fed. R. Civ. P. 26(a)(1).

7. The parties agree to submit this stipulation as a proposed order to be entered by the Court.

*[signature blocks on next page]*

AGREED:

GALLATIN COUNTY,  
Defendant

UNITED STATES OF AMERICA,  
Plaintiff

/s/ LeeAnn Certain

LeeAnn Certain  
Civil Deputy County Attorney  
Gallatin County Attorney's  
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/s/ Ryan D. Galisewski

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*Counsel for Defendant  
Treasurer of Gallatin County,  
Montana*

*Counsel for Plaintiff United States  
of America*

IT IS SO ORDERED:

DATED: July 26, 2023



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Brian Morris, Chief District Judge  
United States District Court